

Schedule E - Microbrew Pub's Monthly Beer Manufacturer Report

Filing Instructions

N.D.C.C. § 5-01-14 provides that microbrew pubs shall report and pay tax based on the total gallons sold directly to consumers during the preceding calendar month as set forth in section 5-03-07. The tax reports must be submitted on forms prescribed by the Office of State Tax Commissioner. **“Schedule E”** is the microbrew pub tax report form to be used for reporting and paying tax. Schedule E is a monthly report that is due on or before the fifteenth day of each month following the month of the beer sales. If no sales were made, no report is necessary.

N.D.C.C. § 5-03-06 provides that for failure to pay such tax on the date payment is due, there must be added to the tax a penalty of five percent of the total amount of the tax or five dollars, whichever is greater, plus interest of one percent of the tax per month or fraction of a month of delay, except the month the return or tax becomes due; and failing to furnish reports when required must be assessed a penalty of one hundred dollars for each day such reports are delinquent.

For purposes of this report, the following definition applies:

“Beer” means any malt beverage containing one-half of one percent or more of alcohol by volume.

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Report Period: Enter the reporting calendar year and month in the YYYYMM format (i.e., 200701).

Original or Amended Return: Enter “O” for original return or an “A” for amended return.

Microbrew Pub Name: Enter the name you have on your N.D. Beer Manufacturer License.

Microbrew Pub FEIN: Enter the company assigned 9 character Federal ID Number with no hyphens.

ND Beer Manufacturer License #: Enter your 4 character N.D. Beer Manufacturer License number.

Address, City, State, and Zip Code: Enter the Microbrew Pub's mailing address.

Phone Number: Enter the phone number of the contact person.

Email Address: Enter the contact person's email address.

Enter all bulk beer in wine gallons rounded to two decimal places:

Note: Calculation formulas have been provided in the highlighted fields of the Excel spreadsheet.

- Line 1: Enter the beginning beer inventory gallons for the reporting period. This would be the ending inventory reported on your last report.
- Line 2: Enter the gallons of beer produced during the month which is ready for sale or use.
- Line 3: Add Lines 1 and 2.
- Line 4: Enter the gallons of beer removed from inventory that cannot be sold or used for some reason.
- Line 5: Enter the gallons of beer removed from inventory for tasting or personal use.
- Line 6: Enter the total gallons of beer sold to wholesalers during the month carried from the Schedule C Supplier's Monthly Beer Report of Sales to ND Wholesalers. The wholesaler will be responsible for paying the alcohol tax on these transactions.
- Line 7: Enter the gallons of beer sold at retail during the month.
- Line 8: Enter the difference between line 3 minus lines 4, 5, 6, and 7. This is the ending inventory and must be brought forward to line 1 on the next report.
- Line 9: Tax rate for bulk beer gallons is \$.08.
- Line 10: Total tax due is computed by multiplying line 7 by line 9.
- Line 11: If filing an amended return, enter previously paid tax from previously filed return for this reporting period.

- Line 12: Total tax due with this report is calculated, Line 10 minus Line 11.
Line 13: Enter any penalty due on late returns (5% of tax due or \$5.00, which ever is greater).
Line 14: Enter any interest due on late returns (1% of tax due per month except for 1st month late).
Line 15: Total tax, penalty, and interest due, add lines 12, 13, and 14.
Line 16: Enter any credit claimed for prior returns which have been previously approved (enter positive number).
Line 17: Total amount remitted with this report is calculated, Line 15 minus Line 16.

Credit or Refund: Enter the letter “C” for Credit or “R” for Refund if line 17 results in a credit balance.

Paper Report:

Sign and date the report.

Mail the tax report with tax payment to:

Office of State Tax Commissioner
Alcohol Tax Section
600 E. Boulevard Ave., Dept. 127
Bismarck, ND 58505-0599

The report and payment must be mailed by the due date to be considered timely filed.

Electronic Report:

Save a copy of the report in the Excel format for your records.

Attach the completed Schedule E report in the Excel format to an email, enter your 4 character microbrew pub license number in the subject line, and submit the email to alcoholtax@nd.gov. Send only one Schedule E report per email. Electronic reports must be submitted by the due date to be considered timely filed. When your electronic report is received, our office will reply to your email to acknowledge receipt.

Electronic payment capabilities are not available at this time. **A check, for payment of tax due on an electronic report, must be accompanied by a payment voucher to insure that the payment can be properly matched to the electronic report.** The voucher and payment must be mailed by the due date of the return to be considered timely filed. The required voucher is included as a separate tab on the Schedule E report spreadsheet. The voucher will be automatically completed based on the information entered on the Schedule E report. **Print and sign the voucher; this signature will be deemed the signature on your electronically filed report.**

Mail the tax payment and voucher to:

Office of State Tax Commissioner
Alcohol Tax Section
600 E. Boulevard Ave., Dept. 127
Bismarck, ND 58505-0599

Contact Information:

Taxpayer or Technical Assistance: 701-328-2702
701-328-3158
E-mail Address: alcoholtax@nd.gov
Web Address: www.nd.gov/tax